

**BOYS AND GIRLS CLUB OF LAWRENCE  
LAWRENCE, KANSAS**

**FINANCIAL STATEMENTS**  
For the year ended December 31, 2012

And

**INDEPENDENT AUDITORS' REPORT**

And

**OMB CIRCULAR A-133 AUDIT REPORTS**



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*A Professional Association • Certified Public Accountant*

# BOYS AND GIRLS CLUB OF LAWRENCE

Lawrence, Kansas

## TABLE OF CONTENTS

	<u>Page</u>
<b>Independent Auditors' Report on Financial Statements</b>	1-2
<b>Financial Statements</b>	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7-11
<b>Independent Auditors' Report On Internal Control Over Financial Reporting and On Compliance and Other Matters Based On An Audit Of Financial Statements Performed In Accordance With <i>Government Auditing Standards</i></b>	12-13
<b>Independent Auditor's Report On Compliance With Requirements That Could Have A Direct and Material Effect On Each Major Federal Award Program and On Internal Control Over Compliance In Accordance With OMB Circular A-133</b>	14-15
<b>Schedule of Expenditures of Federal Awards</b>	16
<b>Notes to Schedule of Expenditures of Federal Awards</b>	17
<b>Schedule of Findings and Questioned Costs</b>	18



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The Board of Directors  
Boys and Girls Club of Lawrence  
Lawrence, KS 66044

## INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS

We have audited the accompanying statement of financial position of Boys and Girls Club of Lawrence (a nonprofit organization) as of December 31, 2012, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and the disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Boys and Girls Club of Lawrence as of December 31, 2012, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 15, 2013, on our consideration of Boys and Girls Club of Lawrence's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements of the Boys and Girls Club of Lawrence, taken as a whole. The accompanying schedules of expenditures of federal awards are presented for the purpose of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and are not a

required part of the financial statements. These schedules are the responsibility of the management of the Organization. Such information has been subjected to the auditing procedures applied in our audit of the financial statements, and, in our opinion, is fairly stated in all material respects when considered in relation to the financial statements taken as a whole.

*Kohart Accounting, PA*

Kohart Accounting, PA  
A Professional Association  
Certified Public Accountant

July 15, 2013

**BOYS AND GIRLS CLUB OF LAWRENCE**  
Lawrence, Kansas

**STATEMENT OF FINANCIAL POSITION**  
As of December 31, 2012

Assets	
Current assets	
Cash and cash equivalents (Note 3)	\$ 1,351,692
Fees receivable, less allowance of \$132,156 (Note 1)	44,052
Due from others (Note 1)	<u>68</u>
Total current assets	<u>1,395,812</u>
Fixed assets	
Property, plant & equipment (Note 2)	815,622
Accumulated depreciation (Note 1)	<u>(285,290)</u>
Total fixed assets	<u>530,332</u>
Other assets	
Restricted cash & cash equivalents (Note 3)	3,906
Z series shares	<u>500</u>
Total other assets	<u>4,406</u>
Total assets	<u><u>\$ 1,930,550</u></u>
Liabilities and Net Assets	
Current Liabilities	
Payroll withholdings	<u>\$ (176)</u>
Total current liabilities	<u>(176)</u>
Net Assets	
Unrestricted	1,922,403
Temporarily restricted	3,918
Permanently restricted	<u>4,406</u>
Total net assets	<u>1,930,727</u>
Total liabilities and net assets	<u><u>\$ 1,930,551</u></u>

The accompanying notes to financial statements  
are an integral part of this statement.

**BOYS AND GIRLS CLUB OF LAWRENCE**

Lawrence, Kansas

**STATEMENT OF ACTIVITIES**  
For the year ended December 31, 2012

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>Support</b>				
Donations	\$ 62,934	\$ -	\$ -	\$ 62,934
Fundraising	113,518			113,518
Grants	1,934,776			1,934,776
Program fees	832,864			832,864
Assets released from restrictions	572	(572)		-
<b>Total support</b>	<b>2,944,664</b>	<b>(572)</b>	<b>-</b>	<b>2,944,092</b>
<b>Revenues</b>				
Interest income	2,546		1	2,547
Gain on asset disposal	1,387			1,387
Miscellaneous	4,656			4,656
<b>Total revenues</b>	<b>8,589</b>	<b>-</b>	<b>1</b>	<b>8,590</b>
<b>Expenditures</b>				
Program services	1,867,815			1,867,815
Support services				
Management and general	479,214			479,214
Fundraising	159,591			159,591
<b>Total expenditures</b>	<b>2,506,619</b>	<b>-</b>	<b>-</b>	<b>2,506,619</b>
<b>Change in Net Assets - Unrestricted</b>	<b>446,633</b>	<b>(572)</b>	<b>1</b>	<b>446,062</b>
<b>Net assets, beginning of year</b>	<b>1,475,770</b>	<b>4,490</b>	<b>4,405</b>	<b>1,484,665</b>
<b>Net assets, end of year</b>	<b>\$ 1,922,403</b>	<b>\$ 3,918</b>	<b>\$ 4,406</b>	<b>\$ 1,930,727</b>

The accompanying notes to financial statements  
are an integral part of this statement.

**BOYS AND GIRLS CLUB OF LAWRENCE**

Lawrence, Kansas

**STATEMENT OF FUNCTIONAL EXPENSES**

For the year ended December 31, 2012

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Salaries	\$ 1,056,560	\$ 309,751	\$ 54,662	\$ 1,420,973
Payroll taxes	112,331	30,478	5,379	148,188
Fringe benefits	30,540	8,286	1,462	40,288
Insurance	42,856	14,285		57,141
Professional services		12,989		12,989
Conferences and meetings	21,667	7,223		28,890
Memberships and subscriptions		11,470		11,470
Contracted staff	200,557			200,557
Supplies and fees	291,069		17,539	308,608
Supplies: office		29,157		29,157
Utilities	7,064	2,355		9,419
Telephone	16,131	5,376		21,507
Vehicle costs	26,566	8,856		35,422
Media		8,950	80,549	89,499
Buildings and grounds		9,213		9,213
Depreciation	62,474	20,825		83,299
 Total Expenses	 <u>\$ 1,867,815</u>	 <u>\$ 479,214</u>	 <u>\$ 159,591</u>	 <u>\$ 2,506,620</u>

The accompanying notes to financial statements  
are an integral part of this statement

**BOYS AND GIRLS CLUB OF LAWRENCE**  
Lawrence, Kansas

**STATEMENT OF CASH FLOWS**  
For the year ended December 31, 2012

<b>Cash flows from operating activities</b>	
Reconciliation of changes in net assets to net cash provided (used) by operating activities:	
Increase (decrease) in net assets	\$ 446,062
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
Depreciation	83,299
Changes in current assets and liabilities	
(Increase) decrease in fees receivable, grants receivable and promises to give	36,538
Increase (decrease) in payroll withholdings	<u>(567)</u>
<b>Net cash provided (used) by operating activities</b>	<u>565,332</u>
<b>Cash flows from investing activities</b>	
Purchase of depreciable assets	<u>(319,955)</u>
<b>Net cash provided (used) by investing activities</b>	<u>(319,955)</u>
<b>Net increase (decrease) in cash for period</b>	245,377
<b>Cash as of beginning of period</b>	<u>1,110,221</u>
<b>Cash as of end of period</b>	<u><u>\$ 1,355,598</u></u>
<b><u>Supplemental Information</u></b>	
Interest paid	<u><u>\$ -</u></u>
Income taxes paid	<u><u>\$ -</u></u>

The accompanying notes to financial statements  
are an integral part of this statement

# BOYS AND GIRLS CLUB OF LAWRENCE

Lawrence, Kansas

## NOTES TO FINANCIAL STATEMENTS

### NOTE 1 – Summary of Significant Accounting Policies

Boys and Girls Club of Lawrence was organized in Douglas County, Kansas in 1972. The purpose of the Organization is to promote the health, social, educational, vocational, character, and leadership development of boys and girls. The Organization is primarily supported through program service fees and grant funds.

#### Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting.

#### Basis of Presentation

The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

#### Classification of Net Assets

The Organization has adopted generally accepted accounting principles as outlined in the Financial Accounting Standards Boards Accounting Standard Codification (FASB ASC) 958-205. Under FASB ASC 958-205, the Organization is required to report information regarding its financial position and activities according to three classes of net assets – permanently restricted, temporarily restricted and unrestricted.

#### Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates. Any adjustments applied to estimated amounts are recognized in the year in which such adjustments are determined.

**BOYS AND GIRLS CLUB OF LAWRENCE**  
Lawrence, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – Summary of Significant Accounting Policies (continued)**

**Restricted and Unrestricted Revenue**

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restricted ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

**Statement of Functional Expenses**

The costs of providing various programs and supporting services have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and support services benefited.

**Cash and Cash Equivalents**

Cash and cash equivalents consist of cash held in checking, money market accounts and certificates of deposit. The Organization considers all cash to be cash equivalents.

**Accounts and Grants Receivable**

Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. The Organization provides for losses on accounts receivable using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances, which may affect the ability of customers to meet their obligations. Receivables are considered impaired if full payments are not received in accordance with the contractual terms. It is the Organization's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected.

**Property and Equipment**

All acquisitions of property and equipment and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is

**BOYS AND GIRLS CLUB OF LAWRENCE**  
Lawrence, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – Summary of Significant Accounting Policies (continued)**

**Property and Equipment (continued)**

computed using primarily the straight-line method. Expenditures for routine maintenance and repairs are charged to expense as incurred.

**Promises to Give**

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional. All promises to give are deemed collectible. As of December 31, 2012, there are no promises to give.

**Income Taxes**

Boys and Girls Club of Lawrence is a not-for-profit entity under Internal Revenue Code Section 501(c)(3) and therefore no provision for federal or state income tax has been made in the accompanying financial statements. Further, the Internal Revenue Service has determined that the Organization is not a private foundation within the meaning of Section 509(a) of the Code because the Organization is described in Section 509(a)(3). The Organization is not aware of any activities that would jeopardize its tax exempt status. There was no unrelated business income for the year ended December 31, 2012.

**NOTE 2 – Fixed Assets**

Property and equipment are summarized by major classifications at December 31, 2012, as follows:

Transportation	\$ 61,805
Buildings	239,004
Furniture and fixtures	487,119
Improvements	12,694
Land	<u>15,000</u>
	<u>\$ 815,622</u>

Depreciation recorded for the year ended December 31, 2012 was \$83,299.

# BOYS AND GIRLS CLUB OF LAWRENCE

Lawrence, Kansas

## NOTES TO FINANCIAL STATEMENTS

### **NOTE 3 – Cash and Credit Risk**

At year end, the Organization's carrying amount of deposits and cash on hand was \$1,355,598 and the bank balance was \$1,419,713.

On November 9, 2010, the FDIC issued a Final Rule implementing section 343 of the Dodd-Frank Wall Street Reform and Consumer Protection Act that provides for unlimited insurance coverage of noninterest-bearing transaction accounts. Beginning December 31, 2010, through December 31, 2012, all noninterest-bearing transaction accounts are fully insured, regardless of the balance of the account, at all FDIC-insured institutions. The unlimited insurance coverage is available to all depositors, including consumers, businesses, and government entities. This unlimited insurance coverage is separate from, and in addition to, the insurance coverage provided to a depositor's other deposit accounts held at an FDIC-insured institution. The National Credit Union Share Insurance Fund (NCUSIF) is the federal fund created by Congress in 1970 to insure member's deposits in federally insured credit unions. On July 22, 2010, the Dodd-Frank Wall Street Reform and Consumer Protection Act was signed into law and included permanently establishing NCUA's standard maximum share insurance amount at \$250,000. All deposit insurance resources reflect this higher level of coverage. The deposits were under secured by \$6,718 as of December 31, 2012. The board has determined to accept the risk involved for under secured deposits.

### **NOTE 4 – Compensated Absences**

The Organization provides for sick and vacation leave. Sick leave accrues at one full day per month for salaried full-time staff and one-half day per month for salaried staff working 30 hours or less per week. Unused sick leave is not paid to the employee at the time of termination. Vacation leave accrues as follows: 10 days per year for the first five years, 15 days per year for the following years. Unused vacation time is forfeited at the end of each calendar year. Unused vacation time is paid at the time of termination. No provision is made for compensated absences in these financial statements.

### **NOTE 5 – Restrictions/Limitations on Net Assets**

Permanently restricted net assets consist of endowment fund assets to be held indefinitely. The income from the assets can be used to support the Organization's general activities. The permanently restricted fund balance of \$4,406 as of December 31, 2012, consists of an Art Endowment for \$3,906 and a permanently restricted donation to the Boys and Girls Club of America of \$500 as designated by the donor(s).

**BOYS AND GIRLS CLUB OF LAWRENCE**

Lawrence, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 6 – Risk Management**

The Organization is exposed to various risks of loss related to limited torts, theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the Organization carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

**NOTE 7 – Subsequent Events**

Management has evaluated subsequent events through July 15, 2013, the date in which the financial statements were available to be issued.



The Board of Directors  
Boys and Girls Club of Lawrence  
Lawrence, KS 66044

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

We have audited the financial statements of Boys and Girls Club of Lawrence (the "Club") as of and for the year ended December 31, 2012, and have issued our report thereon dated September 26, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Club's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Club's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Club's internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Club's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Club's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and

material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of managements, the Board of Directors, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Kohart Accounting, PA*

Kohart Accounting, PA  
A Professional Association  
Certified Public Accountant

July 15, 2013

The Board of Directors  
Boys and Girls Club of Lawrence  
Lawrence, KS 66044

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR FEDERAL AWARD PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

**Compliance**

We have audited Boys and Girls Club of Lawrence's (the "Club") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Club's major federal programs for the year ended December 31, 2012. The Club's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grant applicable to each of its major federal programs is the responsibility of the Club's management. Our responsibility is to express an opinion on the Club's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Club's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Club's compliance with those requirements.

In our opinion, Boys and Girls Club of Lawrence complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

**Internal Control Over Compliance**

Management of the Club is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Club's internal

control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Club's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Directors, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Kohart Accounting, PA*

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Certified Public Accountant

July 15, 2013

**BOYS AND GIRLS CLUB OF LAWRENCE**  
Lawrence, Kansas

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For The Year Ended December 31, 2012

<u>Title</u>	<u>CFDA</u>	<u>Pass-Through Entity &amp; Identifier</u>	<u>2012 Expenditures</u>
<b>Department of Education</b>			
Office of Educational Research and Improvement			
Twenty-First Century Community Learning Center Grant	84.287	KSDE - Broken Arrow	\$ 185,768
	84.287	KSDE - Schwegler	185,994
	84.287	KSDE - Hillcrest	177,687
	84.287	KSDE - Pinckney	170,681
	84.287	KSDE - Cordley	182,053
	84.287	KSDE - Woodlawn	154,508
	84.287	KSDE - Kennedy	<u>229,181</u>
<b>Total Department of Education</b>			<u>1,285,872</u>
<b>Department of Justice</b>			
Office of Juvenile Justice and Delinquency Prevention			
Juvenile Mentoring Program Grant	16.726	BGCA - 2011-23402	<u>52,247</u>
<b>Total Department of Justice</b>			<u>52,247</u>
<b>Corporation for National and Community Service</b>			
Office of AmeriCorps State and National			
AmeriCorps Grant	94.006	KSDE - AmeriCorps	<u>136,660</u>
<b>Total Corporation for National and Community Service</b>			<u>136,660</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 1,474,779</u>

## BOYS AND GIRLS CLUB OF LAWRENCE

Lawrence, Kansas

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

#### NOTE 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards presents a summary of the financial activities of Boys and Girls Club of Lawrence (the Club) for the year ended December 31, 2012, which have been funded by the federal government. The Schedule has been prepared on the accrual basis of accounting and include all expenditures of federal awards, direct and pass-through, received by the Club from federal and state grantor agencies. The information in the Schedule is presented in accordance with requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only federal expenditure activities of the Club, they are not intended to and do not present the balance sheet, statement of activities, changes in net assets or statement of cash flows of the Club as a whole.

#### NOTE 2 – Federal Programs

Federal programs and pass-through programs are presented by federal department and, where applicable, the funding agency within the department and the pass-through entity.

**BOYS AND GIRLS CLUB OF LAWRENCE**

Lawrence, Kansas

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**Section I - Summary of Auditor's Results**

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*Financial Statements*

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ yes      ✓ no

- Significant deficiency(ies) identified? \_\_\_\_\_ yes      ✓ none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes      ✓ no

*Federal Awards*

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes      ✓ no

- Significant deficiency(ies) identified? \_\_\_\_\_ yes      ✓ none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? \_\_\_\_\_ yes      ✓ no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program</u>
84.287	Twenty-First Century Community Learning Centers

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

Auditee qualified as low-risk auditee? \_\_\_\_\_ yes      ✓ no

**Section II - Summary of Financial Statement Findings**

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No matters to be reported

**Section III - Summary of Federal Awards Findings and Questioned Costs**

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No matters to be reported